

TO: File No S7-05-19
FROM: Jessica Barberich, Division of Corporation Finance, Chief
Accountant's Office
RE: Meeting with Representatives of National Association of
REITs ("Nareit")
DATE: October 15, 2019

On September 30, 2019 and October 3, 2019, Jessica Barberich of the Division of Corporation Finance participated in a telephone meeting with George Yungmann and Christopher Drula of Nareit. The participants discussed issues relating to the above-referenced rulemaking proposal.